



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

200817065

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T:EP:RA

Re:

Company =

Dear:

This letter constitutes notice that the Company's request for a modification of the conditional waiver of the minimum funding standard for the Plan for the plan year ending December 31, , that was granted in a ruling letter dated August 23, 2007, has been approved. Accordingly, condition (2) of the funding waiver is replaced with the following condition:

- (2) On or before September 24, 2007, the Company makes a contribution to the Plan in an amount equal to the missed required quarterly payment due April 15, , for the plan year ending December 31, (adjusted with applicable interest to the actual date of the contribution).

This modification is being made so that the condition is consistent with the actual date of the contribution to the Plan.

Your attention is called to section 412(f) of the Code and section 304(b) of ERISA which describe the consequences that would result in the event the Plan is amended to increase benefits, change the rate in the accrual of benefits or to change the rate of vesting, while any portion of the waived funding deficiency remains unamortized. Please note that any amendment to a profit sharing plan or any other retirement plans (covering employees covered by the Plan) maintained by the Company, to increase the liabilities of those plans would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA. Similarly, the establishment of a new profit sharing plan or any other retirement plan by the Company (covering employees covered by the Plan) would be considered an amendment for purposes of section 412(f) of the Code and section 304(b) of ERISA.

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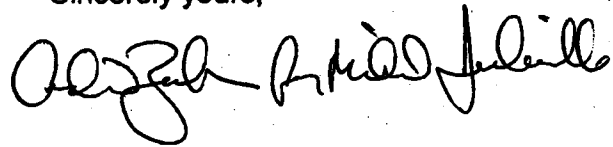
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This ruling is directed only to the taxpayer that requested it. Section 6110(k)(3) of the Code provides that it may not be used or cited by others as precedent.

We have sent a copy of this letter to the \_\_\_\_\_, and to your authorized representative pursuant to a power of attorney on file in this office. We suggest that you furnish a copy of this letter to the enrolled actuary who is responsible for the completion of the Schedule B of Form 5500 for the Plan.

If you require further assistance in this matter, please contact \_\_\_\_\_

Sincerely yours,

A handwritten signature in black ink, appearing to read "Michael D. Julianelle", written in a cursive style.

Michael D. Julianelle  
Director, Employee Plans

cc: